

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

DR. MORGAN REYNOLDS ON BEHALF OF THE UNITED  
STATES OF AMERICA,

Plaintiff/Relator,

-against-

SCIENCE APPLICATIONS INTERNATIONAL, CORP.;  
APPLIED RESEARCH ASSOCIATES, INC.; BOEING;  
NUSTATS; COMPUTER AIDED ENGINEERING  
ASSOCIATES, INC.; DATASOURCE, INC.; GEOSTAATS,  
INC.; GILSANZ MURRAY STEFICEK LLP; HUGHES  
ASSOCIATES, INC.; AJMAL ABBASI; EDUARDO  
KAUSEL; DAVID PARKS; DAVID SHARP; DANIELLE  
VENEZANO, JOSEF VAN DYCK; KASPAR WILLIAM;  
ROLF JENSEN & ASSOCIATES, INC.;  
ROSENWASSER/GROSSMAN CONSULTING  
ENGINEERS, P.C.; SIMPSON GUMPERTZ & HEGER, INC.;  
S.K. GHOSH ASSOCIATES, INC.; SKIDMORE, OWINGS &  
MERRILL, LLP; TENG & ASSOCIATES, INC.;  
UNDERWRITERS LABORATORIES, INC.; WISS,  
JANNEY, ELSTNER ASSOCIATES, INC.; AMERICAN  
AIRLINES; SILVERSTEIN PROPERTIES; AND UNITED  
AIRLINES,

Defendants.

07 CIV 4612 (GBD)(DF)

**DECLARATION OF  
PHILIP TOUITOU**

I, PHILIP TOUITOU, an attorney duly admitted to the bar of this Court, declare pursuant to 28 U.S. C. § 1746 and under penalty of perjury under the laws of the United States of America, that the following statements are true and correct:

1. I am a member of Hinshaw & Culbertson, LLP, attorneys for defendants WISS, JANNEY, ELSTNER ASSOCIATES, INC. ("WJE") and ROLF JENSEN & ASSOCIATES, INC. ("RJA") in this lawsuit brought pursuant to the False Claims Act. I have reviewed the pleadings and our files in this matter and, based on our analysis of the same, I am familiar with the facts set forth herein.

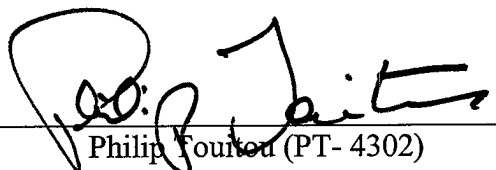
2. I submit this declaration in support of defendants WJE and RJA motion for the imposition of sanctions, pursuant to Fed. R. Civ. P. 11 and § 3730(d)(4) of the False Claims Act, by adopting and incorporating co-defendant Underwriters Laboratories, Inc.'s ("UL") motion for sanctions, filed on or about December 7, 2007, and co-defendant Applied Research Associates, Inc.'s ("ARA") motion for sanctions, filed on or about January 18, 2008, including their supporting documents and exhibits submitted and referenced by defendants UL and ARA, against Relator and his attorney on the same grounds.

3. Upon information and belief, UL served plaintiff with a copy of its proposed Rule 11 motion on or about November 9, 2007.

4. Defendants WJE and RJA adopt and hereby incorporate the arguments and evidence offered by co-defendants UL and ARA in support of this instant motion for the imposition of sanctions against Relator and his attorney.

**WHEREFORE**, it is respectfully requested that the Court grant defendants WJE's and RJA's motion for sanctions, with attorney's fees and costs.

Dated: New York, New York  
February 5, 2008

  
Philip Fountou (PT- 4302)